2026

CERTIFICATE

To the Clerk of Pottawatomie County, State of Kansas
We, the undersigned, officers of
City of Wheaton
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	94,967	13,146	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,179		
Sewer		7	26,398		
Non-Budgeted Funds		8			
Totals		xxxxxx	128,544	13,146	20.016
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					6561,765
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	17.774
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Heather Gladbach
Assistant County Administrator
Address:
PO Box 348
Westmoreland, KS 66549
Email:
hgladbach@pottcounty.org

Date Attested: August 28 2025

County Clerk

POTTAWATOMIE COUNTY STATE OF KANSAS Seal

Governing Body

2026

CERTIFICATE

To the Clerk of Pottawatomie County, State of Kansas
We, the undersigned, officers of
City of Wheaton
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	94,967	13,146	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,179		
Sewer		7	26,398		
Non-Budgeted Funds		8			
Totals		xxxxxx	128,544	13,146	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	17.774
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Heather Gladbach
Assistant County Administrator
Address:
PO Box 348
Westmoreland, KS 66549
Email:
hgladbach@pottcounty.org

Date Attested: _____ 2025

County Clerk

Governing Body

City of Wheaton

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,725	1,814	145	5	67	35
Debt Service						
Library						
TOTAL	11,725	1,814	145	5	67	35

County Treas Motor Vehicle Estimate 1,814

County Treas Recreational Vehicle Estimate 145

County Treas 16/20M Vehicle Estimate 5

County Treas Commercial Vehicle Tax Estimate 67

County Treas Watercraft Tax Estimate 35

Motor Vehicle Factor 0.15471

Recreational Vehicle Factor 0.01237

16/20 Vehicle Factor 0.00043

Commercial Vehicle Factor 0.00571

Watercraft Factor 0.00299

City of Wheaton 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

City of Wheaton

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Improvement Bond	5/12/1999	6/1/2039	4.50	177,300	75,000	6/1	6/1	1,688	5,000	1,575	5,000
						12/1		1,575		1,463	
Total G.O. Bonds					**75,000**			**3,263**	**5,000**	**3,038**	**5,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**75,000**			**3,263**	**5,000**	**3,038**	**5,000**

City of Wheaton

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Wheaton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,338	57,459	60,105
Receipts:			
Ad Valorem Tax	9,754	11,725	xxxxxxxxxxxxxxx
Delinquent Tax	545	211	
Motor Vehicle Tax	2,279	1,868	1,814
Recreational Vehicle Tax	108	95	145
16/20M Vehicle Tax	63	63	5
Commercial Vehicle Tax			67
Watercraft Tax	5	46	35
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax	3,130	2,600	2,600
Local Sales Tax	15,176	14,000	13,000
Franchise Tax	3,289	3,200	3,200
Licenses			
Insurance Dividend	258	278	250
Special Assessments	1,389	660	600
Building Rent	1,000	400	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,996**	**35,146**	**21,716**
Resources Available:	**82,334**	**92,605**	**81,821**
Expenditures:			
General Administration	461	1,000	1,000
Insurance	3,233	4,000	4,000
Utilities	6,971	8,000	8,500
Street Repairs & Improvements			49,467
Park Improvements	1,601	2,000	2,000
Park Maintenance	1,086	1,500	1,500
Rent		1,000	500
Legal Services		1,000	2,000
Fuel	3,579	5,000	5,000
Building Improvements	3,828		15,000
Donations	100	1,500	1,000
Repairs	679	5,000	1,000
Code Enforcement	1,361	1,000	2,000
Cash Reserve (2026 column)			
Miscellaneous	1,976	1,500	2,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,875**	**32,500**	**94,967**
Unencumbered Cash Balance Dec 31	57,459	60,105	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	63,873	72,427	94,967
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,967
		Tax Required	13,146
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	13,146

CPA Summary

City of Wheaton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,704	4,109
Receipts:			
State of Kansas Gas Tax	2,814	3,070	3,070
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,814**	**3,070**	**3,070**
Resources Available:	**2,814**	**4,774**	**7,179**
Expenditures:			
Street Repair and Maint	1,110	665	7,179
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,110**	**665**	**7,179**
Unencumbered Cash Balance Dec 31	1,704	4,109	0
2024/2025/2026 Budget Authority Amoun	3,060	3,060	7,179

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,918	23,441	12,398
Receipts:			
Charges to Customers	16,160	14,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,160**	**14,000**	**14,000**
Resources Available:	**36,078**	**37,441**	**26,398**
Expenditures:			
Maintenance		5,000	5,000
Waste Water Permit		200	200
Insurance			
Operations		500	500
Contracted Labor	4,150	5,000	5,000
Capital Outlay		5,080	6,660
Utilities		1,000	1,000
Principal	5,000	5,000	5,000
Interest	3,487	3,263	3,038
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,637**	**25,043**	**26,398**
Unencumbered Cash Balance Dec 31	23,441	12,398	0
2024/2025/2026 Budget Authority Amoun	25,475	25,043	26,398

CPA Summary

City of Wheaton

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fireworks		**Park Funding**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursement	5,264	Park Funding	750							
Total Receipts	5,264	Total Receipts	750	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,014
Resources Available:	5,264	Resources Available:	750	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,014
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fireworks Expense	5,264	Park Expenses	750							
Total Expenditures	5,264	Total Expenditures	750	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,014
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Wheaton
will meet on August 20, 2025 at 7:00 PM at Wheaton City Park Shelter House for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Wheaton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	24,875	20.029	32,500	19.928	94,967	13,146	19.929
Debt Service							
Library							
Special Highway	1,110		665		7,179		
Sewer	12,637		25,043		26,398		
Non-Budgeted Funds	6,014						
Totals	44,636	20.029	58,208	19.928	128,544	13,146	19.929
						*Revenue Neutral Rate***	*17.774*
Less: Transfers	0		0		0		
Net Expenditure	44,636		58,208		128,544		
Total Tax Levied	9,949		11,725		xxxxxxxxxxxxxxxxx		
Assessed Valuation	496,740		588,376		659,647		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	85,000	80,000	75,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	85,000	80,000	75,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Kay Zeit Mayor
City Official Title: City Official

(Published in *The Onaga Herald* on Thursday, July 31, 2025) 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Wheaton
will meet on August 20, 2025 at 7:00 PM at Wheaton City Park Shelter House for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Wheaton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	24,875	20.029	32,500	19.928	94,967	13,146	19.929
Debt Service							
Library							
Special Highway	1,110		665		7,179		
Sewer	12,637		25,043		26,398		
Non-Budgeted Funds	6,014						
Totals	44,636	20.029	58,208	19.928	128,544	13,146	19.929
						*Revenue Neutral Rate***	*17.774*
Less: Transfers	0		0		0		
Net Expenditure	44,636		58,208		128,544		
Total Tax Levied	9,949		11,725		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	496,740		588,376		659,647		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	85,000	80,000	75,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	85,000	80,000	75,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Kay Zeit
City Official Title: City Official

Resolution No. 2025-01

A RESOLUTION OF THE CITY OF WHEATON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Wheaton was calculated as 17.774 mills by the Pottawatomie County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Wheaton will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Wheaton, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WHEATON:

The City of Wheaton shall levy a property tax rate exceeding the Revenue Neutral Rate of 17.774 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 20th day of August, 2025 and **SIGNED** by the Mayor.

Kay Zeit

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Wheaton To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Scott Kaplan	✓		
[illegible]	✓		
Lonnie Kufahl	✓		
[illegible]	✓		
TOTAL			

Certified: